

Corporation for National Service
Michigan Community Service Commission
FINANCIAL MANAGEMENT SURVEY

LEGAL NAME OF ORGANIZATION: _____

ADDRESS: _____

CITY/STATE/ZIP CODE: _____

Please answer every question, attaching materials & providing comments/explanations.

A. GENERAL INFORMATION

1. Has your organization received a Federal grant or cost-type contract award in the last 2 years?
☐ YES ☐ NO
If yes, what is your Federal cognizant/oversight agency?
Agency: _____
Name of Contact: _____
Telephone: _____
2. Please **attach** a schedule showing the total Federal dollars awarded to your organization by granting agency for the two most recently completed fiscal years.
3. Has your organization ever received Corporation for National Service or Commission on National and Community Service funding?
☐ YES ☐ NO
If yes, please specify the grant number[s]: _____
4. Indicate whether your organization is:
☐ a non-profit educational institution
☐ a non-profit organization
☐ a Tribe
☐ a Territory
☐ other, please specify _____
5. Has your organization been audited by a Certified Public Accounting firm within the past two years?
☐ YES ☐ NO
If yes, please **attach** copy.
6. Has your organization completed a recent OMB A-133 audit?
☐ YES ☐ NO
If yes, please **attach** most recent copy.
If no, is one currently underway or scheduled?
☐ YES ☐ NO
Give completion date where applicable. _____
7. Has your organization been granted tax-exempt status by the IRS?
☐ YES ☐ NO ☐ N/A
8. Under which section of the IRS Code?
☐ 501(c)(3)
☐ 501(c)(4)
☐ 501(c)(5)
☐ 501(c)(6)
☐ Other, specify _____
Please **attach** a copy of the most recently filed IRS Form 990.

9. Does your organization have established policies relating to salary scales, fringe benefits, travel reimbursement and personnel policies?
☐ YES ☐ NO

B. FUNDS MANAGEMENT

1. Are you using a job cost system?
☐ YES ☐ NO
2. Which of the following best describes your organization's accounting system?
☐ Manual ☐ Automated ☐ Combination
3. How frequently do you post to the general ledger?
☐ daily ☐ weekly ☐ monthly ☐ other
4. Does the accounting system completely and accurately track the receipt and disbursement of funds by each grant or funding source?
☐ YES ☐ NO
5. Are common or indirect costs accumulated into cost pools for allocation to projects, contracts and grants?
☐ YES ☐ NO
6. Are the following books of account maintained?
 General Ledger ☐ YES ☐ NO
 Cash Receipts Journal ☐ YES ☐ NO
 Cash Disbursements Journal ☐ YES ☐ NO
 Payroll Journal ☐ YES ☐ NO
 Income (Sales) Journal ☐ YES ☐ NO
 Purchase Journal ☐ YES ☐ NO
 General Journal ☐ YES ☐ NO
 Other ☐ YES ☐ NO
 Describe: _____
7. Does the accounting system provide for the recording of actual grant/contract costs according to categories of your approved budget[s], and provide for current and complete disclosure?
☐ YES ☐ NO
8. Are time and activity distribution records maintained by funding source and project for each employee to account for total hours [100%] devoted to your organization?
☐ YES ☐ NO
9. Is your organization familiar with Federal cost principles?
☐ YES ☐ NO
10. Is your organization familiar with procedures for the determination and allowance of costs in connection with Federal grants and contracts?
☐ YES ☐ NO

C. INTERNAL CONTROLS

1. Are the duties of the bookkeeper/record keeper separate from cash functions (receipt or payment or cash)?
☐ YES ☐ NO
2. Are checks signed by individual[s] whose duties exclude recording cash received, approving vouchers for payment and the preparation of payroll?
☐ YES ☐ NO
3. Are purchase approval methods documented and communicated?
☐ YES ☐ NO
4. Are accounting entries supported by appropriate documentation?
☐ YES ☐ NO
5. Are cash or in-kind matching funds supported by appropriate documentation?

- ☐ YES ☐ NO
 6. Are employee time sheets supported by appropriately signed documentation?
☐ YES ☐ NO
 7. Are employees who handle funds bonded against loss by reasons of fraud or dishonesty?
☐ YES ☐ NO
 8. Are there procedures documented for complying with the applicable cost principles and the conditions of the award?
☐ YES ☐ NO

COMMENTS/EXPLANATIONS:**The total number of attachments is:** _____
 including: Audit[s] ☐
 Schedule ☐
 IRS Form 990 ☐
Attach **numbered** sheets as necessary.

SIGNATURE OF PREPARER: _____

NAME OF PREPARER: _____ DATE: _____

TITLE OF PREPARER: _____

TELEPHONE: _____ FAX: _____

E-MAIL: _____

FOR INTERNAL USE ONLY AT Corporation for National Service

REVIEWED BY: _____

DATE: _____

COMMENTS: